



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 11

Shillong, Friday, January 18, 2019

28th Pausha, 1940 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

DISTRICT COUNCIL AFFAIRS DEPARTMENT

NOTIFICATION

The 18th January, 2019.

No.DCA.52/98/303. - In exercise of the powers conferred under Rule 4 *read* with sub- rule (6) of Rule 133 of the Assam and Meghalaya Autonomous Districts (Constitution of District Councils) Rules, 1951, as amended, the Governor of Meghalaya, is pleased to add and include the symbol of '**Flower & Grass**' at Sl. 81 of the 'Schedule' (Appendix - VII) notified *vide* this Department No.DCA.52/98/151, dated 4th September, 2015.

T. DKHAR,

Commissioner and Secretary to the Govt. of Meghalaya,
District Council Affairs Department.



The Gazette of Meghalaya

EXTRAORDINARY
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No. 12

Shillong, Friday, January 18, 2019

28th Pausa, 1940 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st December, 2018.

No.ERTS(T) 65/2017/469. - In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya No. ERTS(T)65/2017/1 dated 29th June, 2017 published in the Gazette of Meghalaya, Extraordinary, Part-IIA No. 88, dated the 5th July, 2017, namely:-

In the said notification, -

- (a) in the opening paragraph, after the words, brackets and figures “sub-section (1) of section 9”, the words, brackets and figures “and sub-section (5) of section 15”, shall be inserted;
- (b) in Schedule I - 2.5%, -
 - (i) S. Nos. 23 and 24 and the entries relating thereto shall be omitted;
 - (ii) after S. No. 123 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“123A	2515 11 00	Marble and travertine, crude or roughly trimmed”;
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- (iii) S. No. 198A shall be re-numbered as S. No. 198AA, and before S. No. 198AA as so re-numbered, the following serial number and entries shall be inserted, namely:

"198A	4501	Natural cork, raw or simply prepared";
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- (iv) against S. No. 224, for the entry in column (2), the entry "63 [other than 6305 32 00, 6309] shall be substituted;

- (v) against S. No. 225, for the entry in column (3), the entry "Footwear of sale value not exceeding Rs.1000 per pair" shall be substituted;

- (vi) for S. No. 225A and the entries relating thereto, the following serial numbers and entries shall be substituted, namely: -

"225A	6602 00 00	Walking-sticks including seat sticks
225B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks";

- (vii) against S. No. 234, in the entry in column (3), the following *Explanation* shall be inserted in the end, namely: -

"Explanation: If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017-Central Tax (Rate), dated 28th June, 2017 [G.S.R. 690(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.";

- (viii) S. No. 243A shall be re-numbered as S. No. 243B, and before S. No. 243B as so re-numbered, the following serial number and entries shall be inserted, namely: -

"243A	8714 20	Parts and accessories of carriage for disabled persons";
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(c) in Schedule II - 6%, -

- (i) after S. No. 101 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

"101A	4502 00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
101B	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
101C	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork ";

(ii) S. Nos. 102 and 126 and the entries relating thereto shall be omitted;

(iii) S. No. 171A shall be re-numbered as S.No. 171AA, and before S. No. 171AA as so re-numbered, the following serial number and entries shall be inserted, namely:-

"171A	6305 32 00	Flexible intermediate bulk containers";
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(iv) against S. No. 173, in the entry in column (3), the words "walking-sticks, seat-sticks," shall be omitted;

(v) S. No. 177 and the entries relating thereto, shall be omitted;

(d) in Schedule III - 9%, -

(i) S. No. 121A shall be re-numbered as S. No. 121B, and before S. No. 121B as so re-numbered, the following serial number and entries shall be inserted, namely: -

"121A	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber";
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(ii) S. Nos. 142, 143 and 144 and the entries relating thereto shall be omitted;

(iii) against S. No. 369A, for the entry in column (3), the entry "Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)" shall be substituted;

(iv) after S. No. 376AA and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"376AAA	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank";
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(v) against S. No. 383, in the entry in column (3), after the words "television cameras", the words, "digital cameras and video camera recorders", shall be inserted;

(vi) against S. No. 383C, in the entry in column (3), for the figures and letters "68 cm", the figures and word "32 inches" shall be substituted;

(vii) against S. No. 384, in the entry in column (3), for the figures and word "20 inches", the figures and word "32 inches" shall be substituted;

- (viii) S. No. 440A shall be re-numbered as S. No. 440B and before S. No. 440B as so re-numbered, the following serial number and entries shall be inserted, namely:

"440A	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards,
		special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.];

(e) in Schedule IV - 14%, -

- (i) S. No. 47 and the entries relating thereto shall be omitted;
- (ii) S. No. 135 and the entries relating thereto shall be omitted;
- (iii) against S. No. 139, in the entry in column (3), after the words "other than Lithium-ion battery", the words "and other Lithium-ion accumulators including Lithium-ion power banks" shall be inserted;
- (iv) S. No. 151 and the entries relating thereto shall be omitted;
- (v) against S. No. 154, in the entry in column (3), for the figures and word "20 inches" and the figures and letters "68 cm", the figures and word "32 inches" shall respectively be substituted;
- (vi) for S. No. 174 and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

"174	8714	Parts and accessories of vehicles of heading 8711";
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- (vii) S. No. 215 and the entries relating thereto shall be omitted.

2. This notification shall come into force on the 1st January, 2019.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.



The Gazette of Meghalaya

EXTRAORDINARY
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No. 13

Shillong, Friday, January 18, 2019

28th Pausha, 1940 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st December, 2018.

No.ERTS(T) 65/2017/470. - In exercise of the powers conferred by sub-sections (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya No.ERTS(T)65/2017/2, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, No. 89 dated the 5th July, 2017, namely:-

In the said notification, in the Schedule, -

- (i) for S. No. 43A and the entries relating thereto, the following serial numbers and entries shall be substituted, namely: -

“43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption”;

- (ii) after S. No. 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated";
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(iii) after S. No. 152 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"153	Any Chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause".
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2. This notification shall come into force on the 1st January, 2019.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.



The Gazette of Meghalaya

EXTRAORDINARY
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Shillong, Friday, January 18, 2019

28th Pausha, 1940 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st December, 2018.

No.ERTS(T) (T) 65/2017/471. - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of gold falling in heading 7108 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" as referred to in paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, to a registered person (herein referred to as "recipient"), from the whole of the central tax leviable thereon, under section 9 of the Meghalaya Goods and Services Tax Act, 2017, subject to following conditions, namely:-

- (i) the Nominated Agency and the recipient shall follow the conditions and observe the procedures as specified in the Foreign Trade Policy read with Handbook of Procedures;
- (ii) the recipient shall export the jewellery made out of such gold within a period of 90 (ninety) days from the date of supply of gold to such recipient and shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) alongwith the invoice for exports to the Nominated Agency within a period of 120 (one hundred and twenty) days from the date of supply by the Nominated Agency;
- (iii) wherever such proof of export is not produced within the period mentioned in condition (ii), the Nominated Agency shall pay the amount of central tax payable on the quantity of gold not exported, along with interest from the date when the said tax on such supply was payable, but for the exemption.

Explanation. - For the purpose of this notification, -

- (a) "Foreign Trade Policy " means the Foreign Trade Policy, 2015-2020, notified by the Government of India in the Ministry of Commerce and Industry *vide* notification No.41/2015-2020, dated the 5th December, 2017, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* S.O. 3813, dated the 5th December, 2017;
- (b) "Handbook of Procedures" means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 43/2015-2020, dated the 5th December 2017, published in the Gazette of India, Extraordinary, Part-I, Section 1, *vide* F. No. 01/94/180/333/AM 15/PC, dated the 5th December 2017;
- (c) "Nominated Agency" means entities mentioned in List 32 of Notification No. 50/2017-Customs, dated the 30th June 2017 published Gazette of India, Extraordinary, Part-II, Section 3 sub-section (i), *vide*, number G. S. R. 785 (E), dated the 30th June, 2017;
- (d) "Heading" means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

2. This notification shall come into force on the 1st January, 2019.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.



The Gazette of Meghalaya

EXTRAORDINARY
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No. 15

Shillong, Friday, January 18, 2019

28th Pausha, 1940 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st December, 2018.

No.ERTS(T) (T) 65/2017/472. - In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of Meghalaya No. ERTS(T)65/2017/11, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, No. 98, dated the 5th July, 2017, namely:-

1. In the said notification,-

(i) in the Table, -

- (a) against serial number 3, in column (3), in item (xii), after the brackets, figures and word “(xi) above”, the word and number “and serial number 38 below” shall be inserted;
- (b) against serial number 7, in column (3), in item (i), in Explanation 1, the words “school, college” shall be omitted;
- (c) against serial number 8, -
 - (A) after item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to clause (iv) of paragraph 4 relating to Explanation]”;

(B) in column (3), in item (vii), after the brackets and figures “(iv),”, the brackets and figures “(iva),” shall be inserted;

- (d) against serial number 15, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vi) Service of third party insurance of “goods carriage”	6	-
(vii) Financial and related services other than (i), (ii), (iii), (iv), (v), and (vi) above.	9	-”;

- (e) against serial number 17, for item (viii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(viia) Leasing or renting of goods	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-
(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viia) above	9	-”;

- (f) against serial number 21, in column (3), in item (ii), after the brackets, figures and word “(i) above”, the words and number “and serial number 38 below” shall be inserted;
- (g) against serial number 25, in column (3), in item (ii), after the brackets, figures and word “(i) above”, the words and number “and serial number 38 below” shall be inserted;
- (h) against serial number 34,-
(A) against item (ii) in column (3), for the entry in column (4), the entry “6” shall be substituted;

(B) after item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	9	-”;

(C) in item (iiia), the words “exhibition of cinematograph films,” shall be omitted;

(D) in column (3), in item (vi), after the brackets and figures “(ii),”, the brackets and figures “(iia),” shall be inserted;

(i) after serial number 37 in column (1) and the entries relating thereto in column (2), (3), (4) and (5) the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“38.	9954 or 9983 or 9987	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, - (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Ocean waves/tidal waves energy devices/plants <i>Explanation:-</i> This entry shall be read in conjunction with serial number 234 of Schedule I of the notification No. 1/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28 th June, 2017 vide GSR number 673(E) dated 28 th June, 2017.	9	-”;

(ii) in paragraph 4 relating to Explanation, after clause (x), the following clauses shall be inserted, namely: -

“(xi) “specified organisation” shall mean, -

(a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking;
or

(b) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002).

(xii) “goods carriage” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988)”.

2. This notification shall come into force on the 1st day of January, 2019.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.



The Gazette of Meghalaya

EXTRAORDINARY
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28th Pausha, 1940 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st December, 2018.

No.ERTS(T) (T) 65/2017/473. - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, No. ERTS(T)65/2017/12, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, No. 99, dated the 5th July, 2017, namely:-

In the said notification, -

(i) in the Table, -

(a) after serial number 21A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"21B	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, - (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.	Nil	Nil";

- (b) after serial number 27 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"27A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil";

- (c) against serial number 34A, in the entry in column (3), after the letters and words "PSUs from the", the words "banking companies and" shall be inserted;

- (d) against serial number 66, for the entry in column (2), the following entry shall be substituted namely: -
"Heading 9992 or Heading 9963";

- (e) serial number 67 and the entries relating thereto, shall be omitted;

- (f) after serial number 74 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"74A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961).	Nil	Nil";

- (ii) in paragraph 2, after clause (za), the following clause shall be inserted, namely: -
"(zaa) "financial institution" has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934).".

2. This notification shall come into force on the 1st day of January, 2019.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.



The Gazette of Meghalaya

EXTRAORDINARY
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No. 17

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28th Pausha, 1940 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st December, 2018.

No.ERTS (T) 65/2017/474. - In exercise of the powers conferred by sub-section (3) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, No.ERTS(T)65/2017/13, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, No. 100, dated the 5th July, 2017, namely:-

In the said notification,-

(i) in the Table,-

(a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely: -

“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -

(a) a Department or Establishment of the Central Government or State Government or Union territory; or

(b) local authority; or

(c) Governmental agencies,

which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.”;

(b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"12.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
13.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.
14.	<p>Security services (services provided by way of supply of security personnel) provided to a registered person:</p> <p>Provided that nothing contained in this entry shall apply to, -</p> <p>(i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies;</p> <p>which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or</p> <p>(ii) a registered person paying tax under section 10 of the said Act.</p>	Any person other than a body corporate	A registered person, located in the taxable territory.”;

- (ii) in the Explanation, after clause (g), the following clause shall be inserted, namely:-
“(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

2. This notification shall come into force on the 1st day of January, 2019.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.



The Gazette of Meghalaya

EXTRAORDINARY
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28th Pausha, 1940 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st December, 2018.

No.ERTS (T) 65/2017/475. - In exercise of the powers conferred by sub-section (3) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Meghalaya, No. ERTS(T)65/2017/11 dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, No. 98, dated the 5th July, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

“*Explanation 2.*-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.

2. The existing *Explanation* in the above item shall be renumbered as *Explanation 1*.
3. This notification shall come into force on the 1st day of January, 2019.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.



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No. 19

Shillong, Friday, January 18, 2019

28th Pausha, 1940 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 14th January, 2019.

No.ERTS (TT)71/2017/125.- In exercise of the power conferred under sub-section (1) of Section 17 of the Meghalaya Regulation of the Game of Arrow Shooting and the Sale of Teer Tickets Act, 2018, the Governor of Meghalaya is pleased to hereby make the following rules, namely,-

1. Short title and commencement.- (1) These Rules may be called the Meghalaya Regulation of the Game of Arrow Shooting and Sale of Teer Tickets Rules, 2018.

(2) They shall come into force from 1st July 2017.

2. Definitions. – (1) In these Rules, unless the context otherwise requires, –

(a)“Act” means the Meghalaya Regulation of the Game of Arrow Shooting and the sale of Teer Tickets Act, 2018;

(b)“co-terminus” means two or more agreements so linked that both expire or terminate at the same time;

(c)“Form” means a Form appended to these Rules;

(d) “register” means the register for license and permit and for showing the number of books of tickets.

(2) Words and expression used in the rules and not defined, but defined in the Act shall have the same meaning respectively assigned to them in the Act.

3. Grant of Licence :- (1) The following shall be procedure for grant of licence,-

(a) Application for licence or permit to organize arrow shooting under Section 5 of the Act, 2018 shall be in Form I appended to these Rules and may be submitted at any time to the Commissioner duly affixed with Court Fee Stamp of rupees ten only.

(b) The application for Bookmaker shall be made in Form – II appended to these Rules:

Provided that where a date has been notified for receipt of applications the same shall have to be submitted within such date and no application received after that date shall be entertained.

(2) The Commissioner of Taxes shall recommend, forward the applications received by him under sub-rule (1) above to the State Government for its consideration.

(3) Applications not furnishing all the particulars or information as required in the application form shall not be entertained.

(4) Where a licence is applied on behalf of an organization, the person signing the application should be a duly authorized person. Where the applicant is an individual, he should sign the application on his own behalf. The details of the office bearers of the organization or the personal detail of the applicant should be furnished along with the application.

(5) The State Government may grant or refuse to grant a licence or may call for such further particulars or information or documents as the officer authorized in this behalf by the Government as it deems fit.

(6) The licence granted under these rules shall be valid for a period of one year from the date of issue and will expire on the 31st of March every year and no licence shall be issued, unless the applicant in whose favour a licence has been decided to be granted has paid the licence fee prescribed under these Rules:

Provided that the licence of bookmaker issued to a permit holder shall remain co-terminus valid with the permit.

(7) Application for renewal of the licence may be submitted within thirty days before the date of expiry of the period of its validity to the State Government through Commissioner of Taxes in Form I appended to these Rules duly filled and affixing a Court Fee Stamp of rupees ten only.

(8) Where a Licence is renewed under this rule, the applicant shall pay a renewal fee as provided in these Rules before the Licence can be issued to him.

(9) All the provisions of these Rules regulating application for licence and grant thereof shall, unless otherwise provided, apply in case of renewal of licence.

4. Granting of Licence or Permit .- (1) Where the game of arrow shooting is desired to be organised on any special occasion, application for granting a permit for this purpose shall be submitted to the State Government through the Commissioner in Form I appended to these Rules duly affixed with Court Fee Stamp of rupees ten only.

(2) All the provisions of these Rules regulating licence or permit granted under Section 4 of the Act, shall, unless otherwise provided, apply in case of license or permit granted under this Rule.

(3) The period of validity of a license or permit granted under this rule shall be specified in the permit:

Provided that no licence or permit shall be issued for more than seven days.

5. Form of License or Permit.-License or permit granted under Section 4 of the Act, shall be in Form III appended to these Rules for the organiser and Form IV appended to these Rules for the Bookmaker.

6. Places, days and time of arrow shooting to be held .- (1) Arrow shooting for the purpose of betting under the Act, shall be held at the place and on the days and time indicated below :-

	Places	Days	Time
1.	Greater Shillong Area	6 days in a week	Between 3 p.m. to 6 p.m. in summer and 2 p.m. to 4:30 p.m. in winter.
2.	Byrnihat Area	6 days in a week	Between 3 p.m. to 6 p.m. in summer and 2 p.m. to 4:30 p.m. in winter.
3.	Other parts of the State	6 days in a week	Between 3 p.m. to 6 p.m. in summer and 2 p.m. to 4:30 p.m. in winter.

(2) The exact place or places of the shooting and the days and time shall be indicated in the licence granted to licensee.

(3) The distance of the place of arrow shooting should not be less than one thousand feet or three hundred meters from the nearest place of worship or educational institutions.

7. Security Deposit for license for organizer or bookmaker and permit for arrow shooting on special occasion.- (1) Where the applicant is granted the license as organizer, he shall deposit as security a sum of rupees thirty thousand only for the license to organize the game of arrow shooting.

(2) Where the applicant is granted the license to operate as bookmaker, he shall deposit as security a sum of rupees five thousand for the license to operate as bookmaker.

(3) Where the applicant is granted the permit to organize the game of arrow shooting on special occasions, he shall deposit as security a sum of rupees two thousand.

(4) Where the applicant is granted the license as bookmaker on special occasion, he shall deposit as security a sum of rupees five hundred per day:

Provided that the State Government or the officer authorized to grant the license or permit may, on application and for sufficient cause exempt the applicant from depositing such security deposit in case of a license to act as bookmaker for arrow shooting on any special occasion:

Provided further that the validity of such license does not exceed seven days.

(5) Save as otherwise provided in these Rules, the permit to organize arrow shooting on special occasion shall be of temporary nature not exceeding seven days.

(6) Save as otherwise provided in these Rules, the validity of every license for organizer of arrow-shooting or bookmaker granted or renewed under these Rules shall expire on the 31st day of March every year.

(7) Application for renewal of the license for organizer shall be submitted within thirty days before the date of expiry of the period of its validity to the Commissioner of Taxes in Form I appended to these Rules duly affixed with a Court Fee Stamp of rupees ten only.

(8) Application for renewal of the license for bookmaker shall be submitted within thirty days before the date of expiry of the period of its validity to the Commissioner of Taxes in Form IV appended to these Rules duly affixed with a Court Fee Stamp of rupees ten only.

(9) All the provisions of these Rules regulating the application for grant of license for organizer or bookmaker and the grant thereof shall apply in case of renewal also.

(10) Where a license or permit is renewed under these Rules, the applicant shall pay a renewal fee as provided in these Rules, before the license can be issued to him.

(11) Where a license for organizer of arrow shooting or bookmaker or permit is lost, destroyed or defaced, the fact should immediately be reported to the issuing authority and the holder of such license or permit shall not act as organiser of arrow shooting or bookmaker or permit holder unless he is issued with a duplicate copy of the license.

(12) No duplicate copy of the license or permit under sub-rule (7) above shall be issued unless the issuing authority is satisfied that the license or permit had actually been lost, destroyed or defaced and for the purpose may make or cause to be made such inquiry or may call for such information or documents as may be considered necessary.

(13) A duplicate copy of license or permit shall be issued on payment of a fee of rupees ten only.

8. Licence and Permit Fees and renewal licence fees for organisers and bookmakers.- (1) The licence fee or fee for renewal of licence as the case may be for the organiser shall be rupees thirty thousand per annum which the licensee has to pay before the license is renewed.

(2) The license fee for the licensed bookmaker granted shall be rupees five thousand per annum. The fee for renewal of the license for bookmaker shall be one thousand two hundred fifty for every quarter of a financial year respectively which shall have to be paid before the license is renewed.

9. Printing and sales of Tickets.- (1) Unless otherwise directed, tickets to be issued by the bookmakers shall be printed by the Government in Form V appended to these Rules in distinct and separate series and each such series shall be distinguished by distinct alphabetical notations such as A,B,C,AA,BB,CC and the like. Each series shall consist of eight lakh tickets and shall be numbered consecutively from 100001 to 900000 and the tickets should be bound in books to 100 tickets each.

(2) The bookmakers shall obtain the tickets from the Government or any offices duly authorized in this behalf on payment of such administrative charges as may be fixed from time to time and on depositing appropriate amount of fee.

(3) No bookmakers shall sell or cause to be sold any ticket other than tickets printed under these Rules.

(4) Tickets should be sold from different books for different rounds of shooting.

10. Cost of books of tickets :- Every Licensed Bookmaker shall obtain the officially printed book of tickets on payment of rupees one thousand per book from the Officer duly authorized in this behalf by the Commissioner of Taxes or the Officer notified by the State Government.

11. Number for Licence or permit :- Each licence or permit issued for organizing arrow-shooting and to the bookmaker shall bear a distinctive number.

12. Liability of the Government :-The Government shall not be liable or responsible for payment of dividend to the winner of any lucky number sold by any bookmaker.

13. Discontinuance of licence :- If any person in whose favour a licence or permit for organizing arrow-shooting or for book-making discontinues his business he shall surrender his licence or permit, as the case may be, to the State Government or the person issuing the licence.

14. Registers and accounts to be maintained :- (1) The Commissioner of Taxes or an officer authorized by him in this behalf shall maintain a register for license and permit granted and issued to organizer or bookmaker for arrow-shooting in Form VI appended to these Rules.

(2) Every licence bookmaker shall maintain his accounts in Form VII appended to these Rules in duplicate in respect of all bets made with him and the particular tickets issued to betters and a copy of the said accounts for any particular day shall be submitted to the State Government or to the officer authorised under Section 3 of the Act within seven days of the closure of betting.

(3) The Commissioner of Taxes or an officer authorised in this behalf shall maintain a register in Form VIII appended to these Rules showing the number of books of tickets issued to different bookmakers and of the number of ticket books brought into used by respective bookmakers.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.

Meghalaya Regulation of the Game of Arrow Shooting and the Sale of Teer Tickets Act, 2018.

FORM – I

(See Rules 3 & 4)

Application for Licence/Permit/Renewal of License for arrow-shooting.

To,

.....

.....

I S/oresiding at
P.O.
Thana..... in District*
 on behalf of the organization with the name of
headquartered at
P.O.....Thana.....
 in..... Districthaving registration
intends to carry on business as Organiser or Permit holder for arrow-
 shooting under the name and style at
 P.O. Thanain

.....District hereby apply for a licenceunder the
 Meghalaya Regulation of the Game of Arrow shooting and the Sale of Teer (Thoh Team) Tickets
 Act, 2018/ renewal of licence No issued under the Meghalaya
 Regulation of the Game of Arrow shooting and the Sale of Teer (Thoh Team) Tickets Act, 2018.
 The particulars of the location of the place of arrow shooting are as under :

- 1) **Name of the applicant** _____
- 2) **S/o, D/o, W/o** _____
- 3) **Address of the applicant**
 - (i) Town/Village_____
 - (ii) Road/lane_____
 - (iii) P.O_____
 - (iv) P.S_____

(v) District_____

(vi) Pin code_____

4) Location of the Place for arrow shooting

(i) Town/Village_____

(ii) Road/lane_____

(iii) P.O._____

(iv) P.S._____

(v) District_____

(vi) Pin code_____

5) Details of ownership of place for arrow shooting

(i) Name of Owner _____

(ii) Town/Village_____

(iii) Road/lane_____

(iv) P.O._____

(v) P.S._____

(vi) District_____

(vii) Pin code_____

N.B : Supporting documents of ownership or lease or rent and proof of address of the applicant to be enclosed.

6) Distance from certain institutions

(i) Place of Worship _____feet

(ii) Educational institutions _____feet

(iii) Whether located in residential/commercial area_____

The above statements are true to the best of my knowledge and belief.

Dated.....

Place

.....

Signature of the applicant

Remarks of Commissioner of Taxes for licence for organisers for arrow-shooting.

Commissioner of Taxes, etc.
Meghalaya, Shillong

**Meghalaya Regulation of the Game of Arrow Shooting and the Sale of Teer Tickets
Act, 2018.**

FORM II

[See clause (b) of sub rule(1) of rule 3]

Application for Bookmaker Licence (including for Permit holder)

Renewal of licence No.

To,



I _____ age about _____ S/o
_____ residing at _____
P.O _____ in Police Station _____
_____ of _____ District
intends to carry on business as licensed book-maker at _____ in Police
Station _____ of _____ District
hereby apply for a licence/renewal of license No. _____ under the
Meghalaya Regulation of the Game of Arrow Shooting and Sale of Teer (Thoh Team) Tickets Act, 2018.

The particulars of the location of the place of counter for sale of teer (thoh team) tickets are as
under :

- 1) Name of the applicant _____
- 2) S/o, D/o, W/o _____
- 3) Address of the applicant
 - i. Town/Village _____
 - ii. Road/lane _____
 - iii. P.O _____
 - iv. P.S _____
 - v. District _____
 - vi. Pin code _____
 - vii. Town Details of ownership of place for sale of teer (thoh team) tickets

- viii. Name of Owner _____
- ix. Town/Village _____
- x. Road/lane _____
- xi. P.O. _____
- xii. P.S. _____
- xiii. District _____
- xiv) Pin code _____

N.B : Supporting documents of ownership or lease or rent and proof of address of the applicant to be enclosed.

4) Distance from certain institutions

- (i) Place of Worship _____ feet.
- (ii) Educational institutions _____ feet
- (iii) Whether located in residential/commercial area _____

The above statements are true to the best of my knowledge and belief.

Dated.....

Place

.....
Signature of the applicant

Recommendation of the licensed Organiser (not applicable for permit holder):-

Licensed Organizer for arrow shooting :

Licence No

Name and address

Remarks of the Commissioner of Taxes for license for bookmaker for sale of teer (thoh team) tickets:-

Commissioner of Taxes, etc
Meghalaya, Shillong.

**MEGHALAYA REGULATION OF THE GAME OF ARROW SHOOTING
AND THE SALE OF TEER TICKETS ACT, 2018**

**FORM III
(See rule 5)**

LICENSE FOR ORGANISER

MARK:

NO.....

This is to certify that whose principal place of business is situated at P.O. Police Station of.....District has been under license to authorize to organize arrow- shooting for the purpose of betting under the **Meghalaya Regulation of the Game of Arrow Shooting and the Sale of Teer (Thoh Team) Tickets Act, 2018** and the Rules made there under subject to the following terms and conditions :-

1. The Licensee shall organize arrow-shooting only at as indicated in this license and nowhere else.
2. The Licensee shall publicly declare at the place of shooting itself about the results of the lucky numbers within half an hour of the completion of each game.
3. The Licensee shall ensure that only betting on any game organized by them shall be sold only by book -maker who hold license issued by the Government.
4. The Licensee shall ensure that only tickets printed by or under the authority of the Government are sold to the public by the bookies.
5. The arrow-shooting can be organized on all days of the week except Sundays, Republic Day, Independence Day or any other day as may be notified by the Government and should commence at 1500 hours and ends at 1800 hours in summer, and at 1400 hours and 1630 hours in winter.
6. The number of shooters should not be less than 30 (thirty) or more than 50 (fifty).
7. The total number of arrows used and in each around of shooting should be between 700 (seven hundred) and 2000 (two thousand).
8. The target shall be the traditional Khasi archery target and shall be between 61 (sixty one) centimeters to 102 (one hundred and two) centimeters in height and 66 (sixty six) centimeters to 127 (one hundred twenty seven) centimeters in circumference.
9. The distance of the target from the shooters shall not be less than 15.24 meter (fifteen meter and 24 centimeters) and more than 30.48 (thirty meter and 48 centimeters).
10. The time within which all the shooters should complete one round of shooting shall not exceed five minutes.
11. The Licensee shall obey all such directions/ instructions issued from time to time by the State Government / Office duly authorized by the State Government.
12. Violation of any of these terms and conditions will be liable to cancellation of the License.

The License is valid upto 31st March and is to be renewed every year by 31st January on payment of license fee.

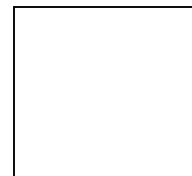
.....
Signature of the Licensing Officer

Meghalaya Regulation of the Game of Arrow Shooting and the Sale of Teer Tickets Act, 2018.**FORM IV****(See rule 5)**

Licence for Bookmaker (including for Permit holder)

No.

(Photo)



This is to certify that whose principal place of business is situated at P.O. Police Station of District has been licensed to carry on business as a Bookmaker for sale of teer (thoh team) tickets on arrow shooting organized by Licence No at the place indicated in the Licence below;

Or

has been permitted to carry on business as an organiser for arrow shooting on special occasion at(herein please enter complete address of place of arrow shooting);

and subject to the following terms and conditions:-

1. The Licencee should sell tickets only at the place of business viz.,....., or at the place of shooting viz., and at no other places ;
2. No tickets should be sold to minors under 18 years of age ;
3. The tickets sold to the public should be only those printed by/or on behalf of the Government;
4. Payment of dividend, award, etc by whatever name called to the winning ticket holder should be made within 24 hours of the completion of the game;
5. No tickets should be sold on games organized by other organisers;
6. This licence should be exhibited at the place of business;
7. The Bookmaker should declare on the signboard that he is solely responsible for payment of the dividend, reward, etc by whatever name called to the winning ticket holder.
8. If the licence is lost/destroyed, or defaced the fact should be immediately reported to the Licensing Officer and the business stopped till a duplicate is issued.

9. Violation of any of the above terms and condition is liable to cancellation of the Licence/forfeiture of the Security deposit.

10. This licence is valid upto 31st March

And application together with relevant documents for renewal of the same should be submitted not less than 30 (thirty) days before the end of the financial year.

Or

This permit is valid upto

Signature of the Licensing Officer

Renew upto _____

Meghalaya Regulation of the Game of Arrow Shooting and the Sale of Teer Tickets Act, 2018.

FORM – V

[See sub rule (1) of rule 9]

Original

Counter foil

Ticket No

Ticket No

1. Name of the Bookie _____
2. Bookie licence No _____
3. Place of shooting _____
4. Date and time of shooting _____

1. Name of the Bookie _____
2. Bookie licence No _____
3. Place of shooting _____
4. Date and time of shooting _____

Number _____ Bet amount _____ Number _____ Bet amount _____

Date _____

Date _____

Signature of Bookmaker

Signature of Bookmaker

Meghalaya Regulation of the Game of Arrow Shooting and the Sale of Teer Tickets Act, 2018.

FORM VI

[See sub rule (1) of rule 14]

REGISTER FOR LICENSE/PERMIT

[illegible]

Act, 2018.

[See sub rule (2) of rule 14]

ACCOUNTS OF BETS

Name of the licensed book maker.....

Address.....

No. of licence.....

Date of betting.....

No. of books with series No. of tickets	No. of tickets	Account of Stake money

Total.....

Amount of tax paid vide receipt No.....dated.....

The above statement is true to the best of my knowledge and belief.

Date.....

Signature of licensed book-maker

Act, 2018.

FORM VIII
[See Rule 14 (3)]
REGISTER OF BOOKS OF TICKETS

Date	Opening balance		Receipt		Total number of books in stock	Issue or use		Closing balance	
	Series and number of books	Number of tickets	Series and number of books	Number of tickets		Series and number of books		Series and number of books	Number of tickets